IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.07.2020

CORAM

THE HONOURABLE MR. JUSTICE M.S. RAMESH

W.P.No. 29560 of 2012
and
MP.No.2 of 2012

M/s. Oriental Hotels Ltd, Coimbatore,
a company incorporated under the Companies Act, 1956
having its registered officer at Taj Coromandel,
No.37, Mahatma Gandhi Road,
Chennai- 600 034.
Rep by its Power of Attorney,
P.Paramshwaran,
S/o.Paranthaman,
General Manager, (Finance),
Oriental Hotels Ltd.,
Corporate Office of the TAJ SURYA
Coimbatore. ..Petitioner

-Vs-

The Coimbatore City Municipal Corporation,
Rep. by the Assistant Commissioner,
Coimbatore Corporation Central Zone. ..Respondent

PRAYER: Writ Petition filed under Article 226 of Constitution of India, praying to issue a writ of Certiorarified Mandamus, calling for the records pertaining to the impugned notice dated 20.04.2012 issued by the respondent and to quash the same and direct the respondent to assess the superstructure in Door No.4/3, (Old TS.No.323/1C, New TS No.49/36, part Race Course Road,Coimbatore, as per the provisions of Coimbatore City Municipal Corporation Act, 1981.

For Petitioner : Mr.R.Subramanian
For Respondent : Mr.J.Sathyanarayana Prasad

O R D E R

Today, the matter is listed through Video Conference. By consent of both the parties, the Writ Petition is taken up for final disposal.

2. The petitioner herein claims to be the assessee of the land and owner of the building in Door No.105 A, Race Course Road, Coimbatore. The respondent had demanded property tax from the petitioner for the superstructure alone through the letter dated 15.12.2011. They also issued property tax notice for the half year ending 30th September in the name and style of M/s.Hotel Jegadeeswari Pvt. Limited by fixing the annual value of the entire property and assessed property tax for both land and building. The petitioner herein has sent their objections requesting for a fresh notice of assessment for property tax for the superstructure alone, which stands in the name of the petitioner, namely, Oriental Hotels Limited and thereby, fix up the annual value of the building.

3. Section 82 of the Tamil Nadu District Municipalities Act, 1920 provides that the assessment of every building shall be assessed together with its site and other adjacent premises occupied as an appurtenance thereto, unless the owner of the building is a different person from the owner of such site or premises. Admittedly, in the present case, the petitioner herein is the owner of the building while M/s.Hotel Jagatheeswari Pvt. Limited are the owners of the land.

4. The grievance of the petitioner is very limited to the extent that the notice of assessment should be separately made in their favour and thereby the annual value of the building should be fixed. Since their objections have not been considered by the respondent and also since the appeal filed by them before the Tribunal has not been taken on file but returned, the present Writ Petition has been filed.

5. Taking into account of the limited grievance of the petitioner and also since it is evident that the objections of the petitioner has not been considered by the respondent, it would be appropriate to direct the respondent to consider their objections. The learned Standing Counsel appearing for the respondent would also submit that in case, any fresh objections are given by the petitioner, the same would be duly considered on its own merits.

6. Since the earlier objection was made by the petitioner way back on 06.06.2012, it would be appropriate to grant liberty to the petitioner to make a fresh representation raising his objections before the respondent herein.

7. Pending the Writ Petition, this Court had passed interim orders dated 02.11.2012, directing the petitioner to continue to pay 50% of the property tax, which the petitioner has complied with till date. In my view, such an arrangement can be continued till the respondent complete the proceedings after

considering the petitioner's objections.

8. In the light of the above observations, the petitioner is at liberty to make a fresh representation ventilating his grievances, at least within a period of four weeks from the date of receipt of a copy of this order and on receipt of such objections, the respondent shall consider the same and take appropriate course of action in accordance with law, atleast within a period of twelve weeks from the date of receipt of objections. Pending consideration of the petitioner's objections, the petitioner shall continue to pay 50% of the demand of property tax.

9. The Writ Petition stands disposed of accordingly. Consequently, connected Miscellaneous Petition is closed. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

DP

To

The Assistant Commissioner,
Coimbatore City Municipal Corporation,
Coimbatore Corporation Central Zone.

+1 cc to M/s.R.Subramanian ,Advocate Sr.No. 25352

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MG(CO)
RMP(03/09/2020)